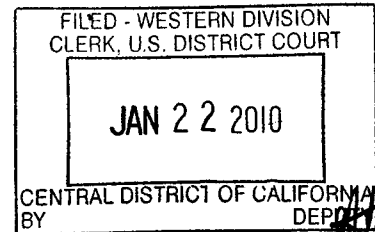


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8 Attorneys for the United States of America,
 Petitioner

9
 10 UNITED STATES DISTRICT COURT
 11 CENTRAL DISTRICT OF CALIFORNIA
 12 WESTERN DIVISION

13 UNITED STATES OF AMERICA,

14 Petitioner,

15 v.

16 ROSARIO R. SCALISE,

17 Respondent.

) Case No.

) **CV 10-00195-MMM(LZ)**
) ~~[PROPOSED]~~

) ORDER TO SHOW CAUSE

18
 19 Upon the Petition and supporting Memorandum of Points
 20 and Authorities, and the supporting Declaration to the
 21 Petition, the Court finds that Petitioner has established
 22 its *prima facie* case for judicial enforcement of the subject
 23 Internal Revenue Service ("IRS" and "Service") summons.
 24 See United States v. Powell, 379 U.S. 48, 57-58, 85 S.Ct.
 25 248, 13 L.Ed.2d 112 (1964); see also, Crystal v. United
 26 States, 172 F.3d 1141, 1143-1144 (9th Cir. 1999); United
 27 States v. Jose, 131 F.3d 1325, 1327 (9th Cir. 1997); Fortney
 28 v. United States, 59 F.3d 117, 119-120 (9th Cir. 1995) (the

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U.S. DISTRICT COURT
CENTRAL DISTRICT OF CALIF.
LOS ANGELES

MAF

Government's *prima facie* case is typically made through the sworn declaration of the IRS agent who issued the summons); accord, United States v. Gilleran, 992 F.2d 232, 233 (9th Cir. 1993).

Therefore, **IT IS ORDERED** that Respondent appear before this District Court of the United States for the Central District of California, in Courtroom No. _____,

☐ United States Courthouse
312 North Spring Street, Los Angeles, California, 90012

☒ Roybal Federal Building and United States Courthouse
255 E. Temple Street, Los Angeles, California, 90012

☐ Ronald Reagan Federal Building and United States Courthouse
411 West Fourth Street, Santa Ana, California, 92701

☐ Brown Federal Building and United States Courthouse
3470 Twelfth Street, Riverside, California, 92501

☐ _____


on ~~FEBRUARY 22~~ *MARCH 15*, 2010, at *10:00* *A.*.m., and show cause why the testimony and production of books, papers, records, and other data demanded in the subject Internal Revenue Service summons should not be compelled.

IT IS FURTHER ORDERED that copies of this Order, the Petition, Memorandum of Points and Authorities, and accompanying Declaration be served promptly upon Respondent by any employee of the Internal Revenue Service or the United States Attorney's Office, by personal delivery or by certified mail.

1 **IT IS FURTHER ORDERED** that within ten (10) days after
 2 service upon Respondent of the herein described documents,
 3 Respondent shall file and serve a written response,
 4 supported by appropriate sworn statements, as well as any
 5 desired motions. If, prior to the return date of this Order,
 6 Respondent files a response with the Court stating that
 7 Respondent does not desire to oppose the relief sought in the
 8 Petition, nor wish to make an appearance, then the
 9 appearance of Respondent at any hearing pursuant to this
 10 Order to Show Cause is excused, and Respondent shall be
 11 deemed to have complied with the requirements of this Order.

12 **IT IS FURTHER ORDERED** that all motions and issues
 13 raised by the pleadings will be considered on the return date
 14 of this Order. Only those issues raised by motion or brought
 15 into controversy by the responsive pleadings and supported
 16 by sworn statements filed within ten (10) days after service
 17 of the herein described documents will be considered by the
 18 Court. All allegations in the Petition not contested by such
 19 responsive pleadings or by sworn statements will be deemed
 20 admitted.


21 DATED: 01.22.10



 UNITED STATES DISTRICT JUDGE

23 Presented By:

24 GEORGE S. CARDONA
 United States Attorney
 25 SANDRA R. BROWN
 Assistant United States Attorney
 26 Chief, Tax Division

27 

 THOMAS D. COKER
 28 Assistant United States Attorney